

Personal Income Tax Return Checklist

Please note the following is being provided to assist you with preparing your information for tax filing and is not intended as an exhaustive list to cover all situations.

Sections:

- A. Information – All Clients Must Provide
- B. Questions to Answer
- C. Additional Information – New Clients Must Provide

A. Information – All Clients Must Provide

1. All **income, support and benefits** received under **COVID-19** relief programs. Official tax slips may have been issued for some, but not all. For support where no slip is available, details surrounding the amount and types of payment is required. Some of these benefits are taxable while others are not. Please provide **details** on all **Federal, provincial/territorial, and other support** received.

Key **COVID-19** related **Federal personal support programs**:

| | Taxable? |
|---|----------|
| Canada Emergency Response Benefit (CERB) | Yes |
| Employment Insurance (EI) Program | Yes |
| Canada Recovery Benefit (CRB) | Yes |
| Canada Recovery Sickness Benefit (CRSB) | Yes |
| Canada Recovery Caregiving Benefit (CRCB) | Yes |
| Canada Emergency Student Benefit (CESB) | Yes |
| One-time payment – disability support | No |
| One-time payment – GST/HST credit | No |
| One-time payment – Canada child benefit | No |
| One-time payment – OAS/GIS | No |

Key **COVID-19** related **Federal government support for business, rental or other income**:

| | Taxable? |
|--|----------|
| Canada Emergency Wage Subsidy (CEWS) | Yes |
| Canada Emergency Rent Subsidy (CERS) | Yes |
| Canada Emergency Business Account (CEBA) | Yes* |

* The forgivable portion of the interest-free loan under the CEBA is taxable. Please provide the details.

As no slips are provided specific to these programs, please provide the amounts received and the period to which they relate.

2. All **information slips**, such as: T3, T4, T4A, T4A(OAS), T4A(P), T4E, T4PS, T4RIF, T4RSP, T5, T10, T2200, T2202, T101, T1163, T1164, TL11A, B, C and D, T5003, T5007, T5008, T5013, T5018 (Subcontractors), and corresponding provincial slips.
3. Details of **other income** for which no T-slips have been received such as:
 - other employment income,
 - business income (all revenues and expenses)
 - rental income (all revenues and expenses)
 - alimony, separation allowances, child maintenance (including divorce agreement),

- pensions (certain pension income may be split between spouses). Foreign pension income has special rules.
 - other investment income,
 - consulting fees,
 - scholarships, fellowships, and bursaries.
4. Details of **other expenses** such as:
- employment related expenses - provide Form T2200 - Declaration of Conditions of Employment (signed by employer),
 - tools acquired by tradespersons and eligible apprentice mechanics,
 - business, rental and employment capital purchases such as vehicles, equipment and buildings,
 - interest on money borrowed to purchase investments,
 - investment counsel fees,
 - moving expenses - including costs of maintaining a vacant former residence,
 - child care expenses,
 - alimony, separation allowances, child maintenance (including divorce agreement, and support amount that was paid),
 - accounting, legal, and other professional fees,
 - pension plan contributions,
 - home office expenses,
 - business, property and employment travel and/or motor vehicle expenses (travel logs may be required),
 - adoption related expenses,
 - disability supports expenses (speech, sight, hearing, learning aids for impaired individuals and attendant care expenses),
 - tradespersons' tools acquired by an employee,
 - interest paid on qualifying student loans,
 - work-related training courses,
5. Details related to **working from home**. Due to the COVID-19 pandemic, many individuals worked from home during a portion

of 2020. In some cases, a deduction may be available.

Option 1 – Flat Rate Method (Employees Only). Employees that worked from home more than 50% of the time for at least four consecutive weeks in 2020 due to COVID-19, and were not fully reimbursed for their expenses, can deduct \$2/day that they worked from home. Please provide the number of days you worked from home if you met this test. No employer certification is required.

Option 2 – Detailed Method (Employees and Non-Employees). Obtain T2200 - Declaration of Conditions of Employment (signed by employer)

6. Details and **receipts** for:
- Registered Retirement Savings Plan (RRSP) contributions,
 - professional and union dues,
 - tuition fees for both full-time and part-time courses for you or a dependant - including mandatory ancillary fees,
 - charitable donations,
 - medical expenses for you and dependent person(s) (including travel expenses and certain medical related modifications to a new or existing home),
 - political contributions.
7. Details of **capital gains and losses** realized in the year. This may be obtained, in some circumstances, by contacting your investment advisor.
8. **Address, telephone number, and name**, if changed in the year.
9. **Personal status** - single, married, common-law, separated, divorced, widowed. If **married** or **common-law**, provide the spouse/partner's income, S.I.N., and birth date.
10. List of **dependants/children** - including their incomes and birth dates.
11. Details regarding **RRSP - Home Buyers' Plan** withdrawals and repayments; and **RRSP - Lifelong Learning Plan** repayments.
12. Details on income tax **instalments** or payments of tax.

13. **Assessment Notices** and any other correspondence from CRA.
14. **Property taxes** and/or **residential rent paid** which may result in a provincial tax credit.
15. Details of your **Pension Adjustment Reversal** if you ceased employment and were in a Registered Pension Plan or a Deferred Profit Sharing Plan (T10 Slip).
16. Details of **foreign property** owned at any time in year including cash, investments, and real estate.
17. Details of **income** from **foreign sources**.
18. Copy of any **foreign tax returns** filed.
19. **Internet Business Activities**

If you have **business** or **professional income**, please indicate whether you have **Internet business activities**. Information only webpages or websites like directories or ads will not generally trigger this information requirement.

- The number and address of webpages or websites that your business generates income from. If you have more than 5, provide the 5 that generate the most income. Selling goods and/or services on auction, marketplace or similar sites operated by others.
- The percentage of income generated from the Internet (if you do not know the exact percentage, provide an estimate).

B. Questions to Answer

1. Are you a **U.S. citizen, Green Card Holder**, or were you, or your parents **born in the United States**? You may have U.S. filing obligations.
2. Are you **disabled or are any of your dependants** disabled? If so, provide Form T2201

- Disability Tax Credit Certificate. The **transfer rules** allow claims for certain dependent relatives.

Persons with **disabilities** may also receive tax relief for the cost of **disability supports** (eg. sign language services, talking textbooks, etc.) incurred for the purpose of **employment or education**.

3. Are you the **caregiver** for any infirm family members? Did you provide **in-home** care for an infirm **dependent relative**?
4. If you have children up to the age of 17, have you received the **Canada Child Benefit (CCB)**?
5. Are you a first-time **home buyer**? A \$750 tax credit is available for qualifying homes.
6. Did you incur **home renovation** expenses for **seniors** or someone that qualifies for the **disability tax credit**? You may be eligible for the **Home Accessibility Tax Credit**.
7. Do you have your banking information on account with CRA in order to receive your **tax refund** or any other **benefits**?

C. Additional Information – New Clients Must Provide

1. Copy of most recently filed **personal tax return**.
2. Do you authorize CRA to give your name, address, date of birth, and citizenship to **Elections Canada** to update the National Register of Electors?
3. Details of **carry-forward amounts** from previous years (ex. losses, donations, RRSP).
4. Details of previous **capital gain exemptions claimed, business investment losses and cumulative net investment loss accounts**.